

ID: CCA\_2009062910505237

Number: **200931052**

Office:

Release Date: 7/31/2009

UILC: 6223.00-00

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**From:**

**Sent:** Monday, June 29, 2009 10:50:55 AM

**To:**

**Cc:**

**Subject:** RE: FPAA question

We can issue an FPAA now. The FPAA is, in effect, a declaratory determination that will be binding on any subsequent partner returns.

